

1 SEC. 16. Wherever the words "board of assessment and review" or
 2 "board", referring to the board of assessment and review, appear in
 3 chapter three hundred thirty-seven (337), Code, 1935, and have not
 4 been specifically referred to in this act, the words "board of assess-
 5 ment and review" are hereby changed to "tax commission" and the
 6 word "board" is hereby changed to "commision", and the code editor
 7 is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 197

PAYMENT OF TAXES BY FREIGHT LINE AND EQUIPMENT COMPANIES

H. F. 517

AN ACT to amend sections seven thousand seventy-two (7072), seven thousand seventy-three (7073), seven thousand seventy-four (7074), seven thousand seventy-five (7075), and seven thousand seventy-six (7076), chapter three hundred thirty-eight (338), code, 1935, in relation to the payment of taxes by freight line and equipment companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand seventy-two (7072),
 2 Code, 1935, by changing the words "board of assessment and review"
 3 to the words "tax commission" in lines seven (7) and eight (8), and
 4 in lines twelve (12) and thirteen (13), subsection seven (7) thereof.

1 SEC. 2. Amend section seven thousand seventy-three (7073), Code,
 2 1935, by changing the words "board of assessment and review" to "tax
 3 commission" in lines two (2) and three (3) thereof.

1 SEC. 3. Amend section seven thousand seventy-four (7074), Code,
 2 1935, by changing the words "board of assessment and review" to "tax
 3 commission" in lines three (3) and four (4) thereof.

1 SEC. 4. Amend section seven thousand seventy-five (7075), Code,
 2 1935, by changing the words "board of assessment and review" to
 3 "tax commission" in lines two (2), thirteen (13) and fourteen (14),
 4 lines twenty-six (26) and twenty-seven (27) thereof.

5 Further amend said section by changing the word "board" to "com-
 6 mission" in lines fifteen (15), seventeen (17), nineteen (19), and
 7 twenty-three (23) thereof.

1 SEC. 5. Amend section seven thousand seventy-six (7076), Code,
 2 1935, by changing the word "board" to "commission" in line one (1)
 3 thereof.

4 Further amend said section by changing the words "board of assess-
 5 ment and review" to the words "tax commission" in lines eighteen
 6 (18) and nineteen (19) thereof.

1 SEC. 6. Wherever the words "board of assessment and review" or
 2 the word "board", referring to the board of assessment and review,
 3 appear in chapter three hundred thirty-eight (338), Code, 1935, and
 4 have not been specifically referred to in this act, the words "board of

5 assessment and review" are hereby changed to "tax commission" and
 6 the word "board" is hereby changed to "commission", and the code
 7 editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 198

COLLECTION OF TAXES FROM EXPRESS COMPANIES

H. F. 518

AN ACT to amend sections seven thousand seventy-nine (7079), seven thousand eighty (7080), seven thousand eighty-one (7081), seven thousand eighty-two (7082), seven thousand eighty-three (7083), seven thousand eighty-four (7084), and seven thousand eighty-five (7085), chapter three hundred thirty-nine (339), code, 1935, relating to collection of taxes from express companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand seventy-nine (7079),
 2 Code, 1935, by changing the words "board of assessment and review"
 3 to the words "tax commission" in lines four (4) and five (5) thereof.

1 SEC. 2. Amend section seven thousand eighty (7080), Code, 1935,
 2 by changing the words "board of assessment and review" to the words
 3 "tax commission" in lines two (2) and three (3) and lines seven (7)
 4 and eight (8) thereof.

1 SEC. 3. Amend section seven thousand eighty-one (7081), Code,
 2 1935, by changing the words "board of assessment and review" to
 3 the words "tax commission" in lines three (3) and four (4) and
 4 eleven (11) thereof.

1 SEC. 4. Amend section seven thousand eighty-two (7082), Code,
 2 1935, by changing the words "board of assessment and review" to
 3 the words "tax commission" in lines one (1) and two (2), and in lines
 4 ten (10) and twenty (20) thereof.

5 Further amend said section by changing the word "board" to "com-
 6 mission" in lines twelve (12), thirteen (13), and sixteen (16) thereof.

1 SEC. 5. Amend section seven thousand eighty-three (7083), Code,
 2 1935, by changing the words "board of assessment and review" to the
 3 words "tax commission" in line two (2), lines twenty-two (22) and
 4 twenty-three (23), line thirty-six (36), and in lines forty-six (46)
 5 and forty-seven (47) thereof.

6 Further amend by changing the word "board" to the word "com-
 7 mission" in line fifteen (15) and sixty-five (65) thereof.

1 SEC. 6. Amend section seven thousand eighty-four (7084), Code,
 2 1935, by changing the words "board of assessment and review" to "tax
 3 commission" in line one (1) thereof.

1 SEC. 7. Amend section seven thousand eighty-five (7085), Code,
 2 1935, by changing the words "board of assessment and review" to "tax
 3 commission" in lines one (1) and two (2) thereof.